

Metode Activity Based Costing Pada Perusahaan Meubel (Studi Kasus UD Putra Bahari)

MOHAMAD KRISNA BAYU KUSUMA

(Pembimbing : Juli Ratnawati, SE, M.Si)

Akuntansi - S1, FEB, Universitas Dian Nuswantoro

www.dinus.ac.id

Email : 212201302532 @mhs.dinus.ac.id

ABSTRAK

Penelitian ini mempunyai tiga tujuan utama. Pertama, untuk mengetahui perhitungan Harga Pokok Produksi dengan metode tradisional yang digunakan oleh perusahaan. Kedua, untuk mengetahui perhitungan Harga Pokok Produksi dengan Activity Based Costing System. Ketiga, untuk menganalisis perbedaan perhitungan Harga Pokok Produksi pada perusahaan dengan menggunakan metode tradisional dan Activity Based Costing System. Metode pengumpulan data yang digunakan adalah dokumentasi dan wawancara. Penelitian ini dilakukan pada UD. Putra Bahari yang berlokasi di desa Maribaya No 15 RT 03 RW 02 Kecamatan Kramat Kabupaten Tegal. Hasil penelitian ini adalah harga pokok produksi almari biasa berdasarkan Activity Based Costing System sebesar Rp. 1.500.457 dan berdasarkan metode tradisional sebesar Rp. 1.973.924. Sedangkan harga pokok produksi almari ukir berdasarkan Activity Based Costing System sebesar Rp. 1.566.108 dan berdasarkan metode tradisional sebesar Rp. 2.073.924. Perbedaan yang terjadi disebabkan karena pembebanan biaya overhead pada masing-masing produk. Pada metode tradisional biaya overhead pada masing-masing produk hanya dibebankan pada satu cost driver saja yaitu jumlah unit yang diproduksi. Pada Activity Based Costing System biaya overhead pada masing-masing produk dibebankan pada beberapa cost driver sehingga Activity Based Costing System mampu mengalokasikan biaya aktivitas ke setiap produk secara tepat berdasarkan konsumsi masing-masing aktivitas.

Kata Kunci : activity based costing, cost driver, harga pokok produksi

Activity Based Costing Method on Furniture Company (A Case Study of UD Putra Bahari)

MOHAMAD KRISNA BAYU KUSUMA

(Lecturer : Juli Ratnawati, SE, M.Si)

Bachelor of Accounting - S1, Faculty of Economy & Business,

DINUS University

www.dinus.ac.id

Email : 212201302532 @mhs.dinus.ac.id

ABSTRACT

The research had three main objectives. First, to find out the calculation of Cost of Production by traditional methods employed by the company. Second, to find out the calculation of Cost of Production using Activity Based Costing System. Third, to analyze the differences in the calculation of Cost of Production of the company between traditional methods and Activity Based Costing System. Data collection methods used were documentation and interviews. The research was conducted at UD. Putra Bahari, which is located on the village of Maribaya No 15 RT 03 RW 02, Kramat Subdistrict, Tegal regency. The result of the research is the cost of production of regular wardrobes based on Activity Based Costing System is Rp.1.500.457 and based on traditional methods of Rp. 1.973.924. While the cost of production wardrobes carved by Activity Based Costing System for Rp.1.556.108 and based on traditional methods of Rp. 2.073.924. The differences occurs because of the imposition of overhead costs on each product. The overhead cost of on each product is only charged on a cost driver, namely the number of units produced. The overhead cost of Activity Based Costing System on each product is charged at some cost drivers hence Activity Based Costing System is able to allocate activity costs to each product appropriately based on the consumption of each activity.

Keyword : activity-based costing, cost driver, cost of production